## Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

For the year Jan. 1–Dec. 31, 2004, or other tax year beginning , 2004, ending , 20 OMB No. 1545-0074  Your first name and initial Last name  Your social security number	<b>1040</b>		rtment of the Treasury—Internal Revenue Servenue Servenue Individual Income Tax Retu	U ) )     1   1   1   1   1   1   1   1	(00)	IDO II.					
Vour first name and initial   Last name   Vour social security number   Vour social security n	1040				(99) 4. ending				•		
Total number of exemptions claimed   Last.name   Spouse's social security number on page 18.   Home address (humber and street). If you have a P 0 200, see page 16.   Apt. no.   Important!   You must enter or type, Presidential Election Campsin   Do you, or your spouse if filing a joint return, want \$8 to go to this fund?   You must enter your SNN(s) above.   You Spouse   See page 18.   Total number of exemptions claimed   Total number of exemptions   Total number of exemptions   Total	Label	_		<u> </u>	, <u>.</u>	, -					
The content of the	(See L								1 1		
Home address (number and shreet), if you have a £ 0 best, see page 16.	on page 16.)	If a	If a joint return, spouse's first name and initial Last name						Spouse's social security number		
please print or type.  Presidential Election Campaign (See page 16)  Note. Checking "Yes" will not change your tax or reduce your refund.  Do you, or your gopouse if filling a joint return, want \$5 tis go to this fund?  I Single page 16)  Note. Checking "Yes" will not change your tax or reduce your refund.  Do you, or your gopouse if filling a joint return, want \$5 tis go to this fund?  I Single Tilling Status  I Married filing supparately. Enter spouse's SSN above and full name here.  I Single Tilling Status  Exemptions  Filing Status  I Married filing supparately. Enter spouse's SSN above and full name here.  I Single Tilling Status  Exemptions  Filing Status  I Married filing supparately. Enter spouse's SSN above and full name here.  I Single Tilling Status  Exemptions  Filing Status  I Married filing supparately. Enter spouse's SSN above and full name here.  I Single Tilling Status  I Married filing supparately. Enter spouse's SSN above and full name here.  I Coalifying widow(er) with dependent child (see page 17)  Filing Status  If more than four dependents, see page 18.  If more than four dependents, see page 19.  If more than four dependents, see page 19.  If was a status forms and the see that the seed of the seed	label.	Но	ne address (number and street). If you have a P.	O. box, see page 16	).	Apt. no.		▲ I	mportant!		
Blacton Campaign   Note. Checking "Yes" will not change your tax or reduce your refund.	please print or type.	City	City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.								
Do you, or your spouse if filling a joint return, want \$3 to go to this fund?			Note. Checking "Yes" will not change you	ır tax or reduce v	our refund			You	Spous	se	
Filing Status  Check only  Married filing perparately: Enter spouse is SN above  and full name here. ▶  filing separately: Enter spouse is SN above  and full name here. ▶  filing separately: Enter spouse is SN above  and full name here. ▶  filing separately: Enter spouse is SN above  and full name here. ▶  filing separately: Enter spouse is SN above  and full name here. ▶  filing separately: Enter spouse is SN above  compendents.  compendents.  (2) Opendents. (3) Dependents. (1) First name. Cast name    Cast name   Social security number							. ▶	Yes	□ No □ Yes	No	
Check only one box.    Married filing separately. Enter spouse's SSN above and full name here.	<b>-</b>	1	Single		4 Hea	d of househo	ld (with q	ualifying	person). (See page	e 17.) If	
and full name here. ▶ 5 □ Qualifying widow(er) with dependent child (see page 17)  Fare Spouse. Spous	Filing Status	2	Married filing jointly (even if only one ha	child but i	not your dependen	ıt, enter					
Exemptions    Figure		3		danand	ant abild (ass no	ao 17\					
Exemptions    Spouse   C   Dependents   (2) Dependents   (3) Dependents   (4) I qualifying clidif for third tax you   (4) first name   Last name   Social security number   (8) Dependents   (8)	one box.	60				<del>, , , , , , , , , , , , , , , , , , , </del>	v(er) with			je 17)	
c Dependents: (1) First name  (2) Dependents: (2) Dependents: (3) Dependents: (4) If unushing relationship to your problems of the control o	Exemptions				o not ched	ok box ba		(			
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If more than four dependents, see page 18.  Income  Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.  If you did not get a W-2, see page 19.  If you did not get a W-2, see page 19.  If you did not get a W-2 here. Also attach see page 19.  If you did not get a W-2 here. Also attach see page 19.  If you did not get a W-2 here. Also attach see page 20)  If you did not get at W-2 here. Also attach see page 20)  If you did not get at W-2 here. Also attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If you did not get attach see page 20)  If yo			(1) First name Last name		er relat				•		
Income  4 Total number of exemptions claimed  4 Total number of exemptions claimed  5 Wages, salaries, tips, etc. Attach Form(s) W-2  8a Taxable interest. Attach Schedule B if required  8b Saa  6 Ordinary dividends. Attach Schedule B if required  8a Saa  8b Saa  9a Ordinary dividends. Attach Schedule B if required  9a Ordinary dividends. Attach Schedule B if required  9a Ordinary dividends. Attach Schedule B if required  10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)  11 Alimony received  12 Susiess income or (loss). Attach Schedule C or C-EZ  13 Capital gain or (loss). Attach Schedule D if required. If not required, check here □  14 Other gains or (losses). Attach Form 4797  15a IPA distributions  15a Pensions and annuities  15b D Taxable amount (see page 22)  15c D Taxable amount (see page 22)  15c D Taxable amount (see page 22)  15c D Taxable amount (see page 22)  15d D Taxable amount (see page 22)  15d D Taxable amount (see page 22)  15d D Taxable amount (see page 24)  25c Scial security benefits  20a D Social security benefits  20a D Social security benefits  20a D Social security benefits  20b D Taxable amount (see page 24)  21 Other income. List type and amount (see page 24)  22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶  22 Educator expenses (see page 26)  23 Educator expenses (see page 28)  24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ  17 Intition and fees deduction (see page 29)  27 Tuition and fees deduction (see page 29)  28 Health savings account deduction. Attach Form 8889  29 Moving expenses. Attach Form 3903  29 Moving expenses. Simple in a qualified plans  30 Penalty on early withdrawal of savings  31 Self-employed health insurance deduction (see page 30)  31 Self-employed be				: :							
Add numbers on   Add				1 1					(see page 18)		
Income				1 1							
Income		d	Total number of exemptions claimed	1 1							
Natach Forms   Nat			•								
We2-here. Also attach Forms We2- here. Also attach Forms We3- here. Also attach Forms We3- here. Also get a W-2, see page 19.  Enclose, but do not attach, any payment. Also, please use Form 1040-V.  Adjusted Gross Income  Adjusted Gross Income  4	Income							8a			
attach Forms W-2G and 1099-Ri if tax was withheld.  10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10 11 11 11 11 11 11 11 11 11 11 11 11	Attach Form(s)	b	Tax-exempt interest. Do not include on li	ine 8a	8b						
W-2G and 1099-R if tax was withheld.  10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)  11 Alimony received  12 Business income or (loss). Attach Schedule C or C-EZ  13 Capital gain or (loss). Attach Schedule D if required, check here □  13 If you did not get a W-2, see page 19.  15a IRA distributions 15a   b Taxable amount (see page 22)  15a Pensions and annuities 15a   b Taxable amount (see page 22)  15a Pensions and annuities 15a   b Taxable amount (see page 22)  15b Isa Pensions and annuities 16a   b Taxable amount (see page 22)  15b Isa Pensions and annuities 17c Pensions, S corporations, trusts, etc. Attach Schedule E 17c Pensions and annuities 17c Pensions Pensions Pensions Pensions Pensions, Attach Schedule F 17c Pensions		9a	Ordinary dividends. Attach Schedule B if I	required				9a			
Alimony received   11   12   12   13   15   14   15   15   15   16   16   15   16   16	W-2G and 1099-R if tax	b	` ,					10			
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14   Other gains or (losses). Attach Form 4797   15a   IRA distributions   15a     15a       b   Taxable amount (see page 22)   16b   Taxable amount (see page 22)   17c   Taxable amount (see page 22)   17c   Taxable amount (see page 24)   17c   Taxable amount (see pa			· '								
get a W-2, see page 19.  15a IRA distributions  16a Pensions and annuities  17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E  18 Farm income or (loss). Attach Schedule F  19 Unemployment compensation  20a Social security benefits  20a b Taxable amount (see page 22)  16b  17 India  18 India  19 Unemployment compensation  9 Other income. List type and amount (see page 24)  21 Other income. List type and amount (see page 24)  22 Add the amounts in the far right column for lines 7 through 21. This is your total income P  23 Educator expenses (see page 26)  24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ  25 IRA deduction (see page 26)  26 Student loan interest deduction (see page 28)  27 Tuition and fees deduction (see page 29)  28 Health savings account deduction. Attach Form 889  29 Moving expenses. Attach Form 3903  30 One-half of self-employment tax. Attach Schedule SE  31 Self-employed health insurance deduction (see page 30)  32 Self-employed SEP, SIMPLE, and qualified plans  33 Penalty on early withdrawal of savings  34a Alimony paid b Recipient's SSN ▶  35 Add lines 23 through 34a  35 Add lines 23 through 34a  36 Insurance account seepage 29  36 Insurance account deduction (see page 30)  37 Add lines 23 through 34a  38 Penalty on early withdrawal of savings  39 Add lines 23 through 34a  35 Add lines 23 through 34a	If you did not							14			
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Adjusted Gross  24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ Income  25 IRA deduction (see page 26)			Add the amounts in the far right column for	lines 7 through 21	. This is yo	ur <b>total inc</b> o	ome ▶	22			
Gross fee-basis government officials. Attach Form 2106 or 2106-EZ  IRA deduction (see page 26)	A alternational	23	Educator expenses (see page 26)		23						
Income  25 IRA deduction (see page 26)	-	24	Certain business expenses of reservists, perfor	rming artists, and							
26 Student loan interest deduction (see page 28)								-			
Tuition and fees deduction (see page 29)	income		, , , , , , , , , , , , , , , , , , , ,					-			
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29 Moving expenses. Attach Form 3903			, , , , , , , , , , , , , , , , , , , ,					-			
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31 Self-employed health insurance deduction (see page 30) 32 Self-employed SEP, SIMPLE, and qualified plans			-		30						
33 Penalty on early withdrawal of savings					31						
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35 Add lines 23 through 34a		33									
35 Add lines 23 through 34a								25			
			Subtract line 35 from line 22. This is your	adjusted gross i	ncome					+	

Form 1040 (2004)			Page 2					
Tax and	37	Amount from line 36 (adjusted gross income)	37					
Credits	38a	Check \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \						
		if:						
Standard Deduction	39	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b LItemized deductions (from Schedule A) or your standard deduction (see left margin)	39					
for—	40	Subtract line 39 from line 37	40					
People who checked any	41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on						
box on line		line 6d. If line 37 is over \$107,025, see the worksheet on page 32	41					
38a or 38b <b>or</b> who can be	42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42					
claimed as a dependent,	43	Tax (see page 33). Check if any tax is from: a Porm(s) 8814 b Form 4972	43					
see page 31.	44	Alternative minimum tax (see page 35). Attach Form 6251	44					
All others:	45	Add lines 43 and 44	45					
Single or Married filing	46	Tologi tax ordat. Attadi Tolli Tito i Tequiled	-					
separately, \$4,850	47 48	Credit for child and dependent care expenses, Attach Form 2441  Credit for the elderly or the disabled, Attach Schedule R						
Married filing	49	Education credits. Attach Form 8863						
jointly or	50	Retirement savings contributions credit. Attach Form 8880						
Qualifying widow(er),	51	Child tax credit (see page 37)						
\$9,700	52	Adoption credit. Attach Form 8839						
Head of household,	53	Credits from: <b>a</b> Form 8396 <b>b</b> Form 8859 <b>53</b>						
\$7,150	54	Other credits. Check applicable box(es): a Form 3800						
	55	b Form 8801 c Specify	55					
	55 56	Add lines 46 through 54. These are your <b>total credits</b>	56					
0.11	57	Self-employment tax. Attach Schedule SE	57					
Other	58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58					
Taxes	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required .	59					
	60	Advance earned income credit payments from Form(s) W-2	60					
	61	Household employment taxes. Attach Schedule H	61					
	62	Add lines 56 through 61. This is your <b>total tax</b>	62					
Payments <b>Payments</b>	63 64	Federal income tax withheld from Forms W-2 and 1099						
If you have a	65a	Earned income credit (EIC)						
qualifying	b	Nontaxable combat pay election ▶ 65b						
child, attach Schedule EIC.	66	Excess social security and tier 1 RRTA tax withheld (see page 54)						
	67	Additional child tax credit. Attach Form 8812 67						
	68	Amount paid with request for extension to file (see page 54) 68	-					
	69	Other payments from: a Form 2439 b Form 4136 c Form 8885 . 69	70					
	70	Add lines 63, 64, 65a, and 66 through 69. These are your <b>total payments</b>	70					
Refund	71 72a	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you <b>overpaid</b> Amount of line 71 you want <b>refunded to you</b>	72a					
Direct deposit? See page 54	ν b	Routing number						
and fill in 72b,	d	Account number						
72c, and 72d.	73	Amount of line 71 you want applied to your 2005 estimated tax  73						
Amount	74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 ▶	74					
You Owe	<b>75</b>	Estimated tax penalty (see page 55)	Complete the following. No					
Third Party	ilira Party							
Designee	nan	signee's Phone Personal identific no. ▶ ( ) number (PIN)	Cation					
Sign		der penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an ef, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w						
Here		ur signature   Date   Your occupation	Daytime phone number					
Joint return? See page 17.	100	an agriduite Suite Four occupation	/					
Кеер а сору	Sno	ouse's signature. If a joint return, <b>both</b> must sign. Date Spouse's occupation	( )					
for your records.	Sp.	Saco o signatario. Il a joint totarii, <b>Sour</b> maat signi.						
Paid		parer's Date Check if	Preparer's SSN or PTIN					
Preparer's		nature self-employed						
Use Only	Firr	n's name (or EIN						
		dress, and ZIP code Phone no.	( ) Form <b>1040</b> (2004)					
			Form 1040 (2004)					